

FORM

65

EFO00035
10-08-08

IDAHO PARTNERSHIP RETURN OF INCOME

2008

AMENDED RETURN, check the box.

☐ See instructions, page 4 for the reasons for amending and enter the number.

For calendar year 2008, or fiscal year beginning

Mo

Day

Year

08

ending

Mo

Day

Year

State use only

Business name

State use only

Federal employer identification number

Business mailing address

City, State and Zip Code

Do you need Idaho income tax forms mailed to you next year?

☐ Yes
☐ No

- Did the partnership name change? If yes, enter the previous name ☐ Yes ☐ No
- Enter the latest year for which a federal audit has been completed ☐ Yes ☐ No
- Is this a final return? ☐ Yes ☐ No
If yes, check the proper box below and enter the date the event occurred ☐ Withdrawn from Idaho ☐ Dissolved
- Is this an electrical or telephone utility? ☐ Yes ☐ No
- Did the ownership change during the year? ☐ Yes ☐ No
- Enter the amount of credit for qualifying new employees earned this tax year
- Enter the amount of investment tax credit earned this tax year
- Enter the amount of broadband equipment investment credit earned this tax year
- Enter the amount of credit for Idaho research activities earned this tax year
- Enter the amount of biofuel infrastructure investment tax credit earned this tax year
- Did you claim the property tax exemption for investment tax credit property acquired this tax year? ☐ Yes ☐ No

INCOME	
12. Ordinary income (loss) from trade or business activities. Form 1065, page 1	12
13. Net income (loss) from rental real estate activities. Form 1065, Schedule K	13
14. Net income (loss) from other rental activities. Form 1065, Schedule K	14
15. Portfolio income (loss). Form 1065, Schedule K	15
16. Other income (loss). Form 1065, Schedule K	16
17. Net distributable income. Add lines 12 through 16	17

ADDITIONS	
18. Interest and dividends not taxable under Internal Revenue Code	18
19. State, municipal and local taxes measured by net income	19
20. Other additions	20
21. Add lines 17 through 20	21

SUBTRACTIONS	
22. Interest from Idaho municipal securities	22
23. Interest on U.S. Government obligations. Attach a schedule	23
24. Interest and other expenses related to lines 22 and 23	24
25. Add lines 22 and 23, and subtract line 24	25
26. Technological equipment donation	26
27. Allocated income. Attach a schedule	27
28. Interest and other expenses related to line 27. Attach a schedule	28
29. Subtract line 28 from line 27	29
30. Bonus depreciation. Attach computations	30
31. Other subtractions	31
32. Total subtractions. Add lines 25, 26, 29, 30 and 31	32
33. Net business income subject to apportionment. Subtract line 32 from line 21	33

MAIL TO: Idaho State Tax Commission, PO Box 56, Boise ID 83756-0056

ATTACH A COMPLETE COPY OF YOUR FEDERAL FORM 1065.

34. Net business income subject to apportionment. Enter the amount from line 33.	34	
35. Partnerships with all activity in Idaho enter 100%. Multistate/multinational corporations complete and attach Form 42. Enter the apportionment factor from Form 42, Part I, line 21 ..	35	%
36. Net business income apportioned to Idaho. Multiply line 34 by the percent on line 35.....	36	
37. Income allocated to Idaho. See instructions.....	37	
38. Idaho compensation of individual partners not reported to Idaho	38	
39. Partnership income reported to Idaho on partners' income tax returns	39	
40. Idaho taxable income. Add lines 36 through 38, and subtract line 39.....	40	
41. Idaho income tax. Multiply line 40 by 7.6%	41	

CREDITS

42. Credit for contributions to Idaho educational entities	42	
43. Credit for contributions to Idaho youth and rehabilitation facilities	43	
44. Total business income tax credits from Form 44, Part I, line 12. Attach Form 44.....	44	
45. Total credits. Add lines 42 through 44	45	
46. Subtract line 45 from line 41. If line 45 is greater than line 41, enter zero	46	

OTHER TAXES

47. Permanent building fund tax. See instructions.....	47	
48. Total tax from recapture of income tax credits from Form 44, Part II, line 7. Attach Form 44	48	
49. Fuels tax due. Attach Form 75	49	
50. Sales/Use tax due on mail order, internet, and other nontaxed purchases.....	50	
51. Tax from recapture of qualified investment exemption (QIE). Attach Form 49ER.....	51	
52. Total tax. Add lines 46 through 51	52	

PAYMENTS AND OTHER CREDITS

53. Estimated tax payments	53	
54. Special fuels tax refund _____ Gasoline tax refund _____ Attach Form 75 ...	54	
55. Total payments and other credits. Add line 53 and line 54	55	

If line 52 is more than than line 55, GO TO LINE 56. If line 52 is less than line 55, GO TO LINE 59.

REFUND OR PAYMENT DUE

56. Tax due. Subtract line 55 from line 52	56	
57. Penalty • _____ Interest from due date • _____ Enter total	57	
58. TOTAL DUE. Add line 56 and line 57		
59. Overpayment. Subtract line 52 from line 55	59	
60. REFUND. Amount of line 59 you want refunded to you		
61. ESTIMATED TAX. Amount to credit to your 2009 estimated tax. Subtract line 60 from line 59	61	

AMENDED RETURN ONLY. Complete this section to determine your tax due or refund.

62. Total due (line 58) or overpayment (line 59) on this return.....	62	
63. Refund from original return plus additional refunds.....	63	
64. Tax paid with original return plus additional tax paid	64	
65. Amended tax due or refund. Add lines 62 and 63, and subtract line 64.....	65	

- ☐ Within 180 days of receiving this return, the Idaho State Tax Commission may discuss this return with the paid preparer identified below.
 Under penalties of perjury, I declare that to the best of my knowledge and belief this return is true, correct and complete. See instructions.

SIGN HERE	Signature of officer • _____	Date _____
	Title _____	Phone number _____
Paid preparer's signature • _____		Preparer's EIN, SSN or PTIN • _____
Address and phone number _____		

